

Tips for supporting an audit finding

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A significant amount of your audit work will consist of obtaining, examining, and evaluating evidential matter. The OIG defines evidence as the data and information auditors obtain during an audit or review that documents findings and supports opinions and conclusions. This evidence tends to affirm or disprove any matter in question or to influence opinion. Evidence gives the auditor and the compliance officer a prudent basis for forming judgments.

Audit evidence differs from legal evidence in that legal evidence is defined by rigid legal rules. The accuracy of audit evidence, on the other hand, is largely defined by the auditor's judgment.

Sufficient, competent, and relevant evidence should be obtained to afford a reasonable basis for the findings and conclusions. A record of the work should be retained in the form of working papers. Working papers should contain sufficient information to enable an experienced auditor—with no previous connection to the audit—to ascertain the evidence supporting the auditors' significant conclusions and judgments. Auditors may meet this requirement by listing file numbers or case numbers or by using other means of identifying the specific documents they examined. They are not required to list detailed information from those documents.

This tip was adapted from Healthcare Auditor's Handbook For more information about the book or to order your copy, visit the [HCMarketplace](#).